

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

ESTHER YANG

Debtor.

Chapter 7

Case No. 05-10026 (JMP)

DISTRIBUTION REPORT

I, Roy Babitt, Trustee herein, certify that claims filed and docketed in this case by the Clerk of the Bankruptcy Court, have consistent with the proposed distribution, been reviewed, and all orders of Court been examined, and state that based on the review I proposed to make the following distribution.

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SUMMARY OF DISTRIBUTION:

Chapter 7 Administrative Expenses:	\$ <u>51,706.75</u>
Chapter 11 Administrative Expenses:	\$ <u>0.00</u>
Secured Claims:	\$ <u>0.00</u>
Priority Claims (507(a)(1)(B)-(a)(7) & (a)(9)-(a)(10)):	\$ <u>32,990.55</u>
Secured Tax Liens:	\$ <u>0.00</u>
Priority Tax Claims:	\$ <u>0.00</u>
General Unsecured Claims	\$ <u>3,586.57</u>
<u>TOTAL AMOUNT TO BE DISTRIBUTED:</u>	\$ <u>88,283.87</u>

TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (B) and §507(a)(1) (Chapter 7 costs of administration including court costs and U.S. Trustee quarterly fees pursuant to 28 U.S.C. 1930(6))		\$51,706.75	100.00%
CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
	Roy Babitt Windels Marx Lane & Mittendorf, LLP 156 West 56th Street New York, NY 10019	8,579.29	8,579.29
	CBIZ MHM, LLC 1065 Avenue of the Americas Attn: Esther DuVal, CPA New York, NY 10018	5,000.00	5,000.00
	Arent Fox PLLC 1675 Broadway New York, NY 10019	24,650.40	24,650.40
	Davidoff, Malito & Hutcher, LLP 605 Third Avenue New York, NY 10158	12,500.00	12,500.00
	Arent Fox PLLC 1675 Broadway New York, NY 10019	422.78	422.78
	Davidoff, Malito & Hutcher, LLP 605 Third Avenue New York, NY 10158	254.28	254.28
	Clerk of the Court US Bankruptcy Court, Southern Dis. of NY One Bowling Green New York, NY 100041408	300.00	300.00
TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
507(a)(7) – Alimony		\$32,990.55	100.00%
CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
5P	Edward Carter C/O Ochs & Goldberg, LLP 60 East 42nd Street, Suite 1545 New York, NY 10165	9,880.05	9,880.05

5U	Edward Carter c/o Ochs & Goldberg, LLP 60 East 42nd Street, Suite 1545 New York, NY 10165	23,110.50	23,110.50
TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(2) - General Claims (To be paid <u>pro-rata</u> after costs of administration and priority claims are paid in full)		\$3,586.57	100.00%
CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
1	NYS Department of Tax & Finance Bankruptcy Assignment Unit PO Box 5300 Albany, NY 12205-0300	100.00	100.00
4	Andrew J. Spinell, Esq. The Law Offices of Andrew J. Spinell 21 E. 40th Street, Suite 2100 New York, NY 10016	3,486.57	3,486.57

The following claims are not included in the distribution because they have been disallowed by court order or have been withdrawn by the claimant:

TYPE OF CLAIM	CLAIM NUMBER	CREDITOR AND ADDRESS	AMOUNT OF CLAIM	DISALLOWED /WITHDRAWN (DESIGNATE)
Unsecured	2	Edward E. Carter c/o Rawlins and Gibbs LLP 271 West 125th Street, Suite 316 New York, NY 10027	\$26,903.00	Withdrawn by Claimant pursuant to Statement of Withdrawal of Claims dated April 21, 2008. (Doc. No. 59).
Priority	3	Edward E. Carter c/o Rawlins and Gibbs LLP 271 West 125th Street, Suite 316 New York, NY 10027	\$13,568.00	Withdrawn by Claimant pursuant to Statement of Withdrawal of Claims dated April 21, 2008. (Doc. No. 59).

That the Trustee shall issue all distribution checks that bear the notation "VOID IF NOT CASHED WITHIN 90 DAYS". That subsequent to the 91st day after the checks are disbursed to the claimant the Trustee shall stop payment and void any check not negotiated and issue a replacement check (Payable to: Clerk, United States Bankruptcy Court) for the benefit of such claimant and forward said replacement check to the Clerk of the Court, together with the name, address and amount owed to the claimant.

Dated: July 1, 2011

/s/ Roy Babitt

Roy Babitt, Trustee, Trustee